

Sec. 78.080. Exemption of Freeport property from ad valorem taxation.

(a) Within this section, "Freeport property" is defined as all tangible personal property and other property described in Article VIII, Section 1-j of the Texas Constitution.

(b) Effective January 1, 2007, all Freeport property within the city is exempt from ad valorem taxation by the city.

(Ord. No. 2007-13, § 2, 2-20-2007)

Sec. 78.081. Taxation of personal property in transit.

(a) Within this section "goods-in-transit" means all tangible personal property as set forth in Texas Tax Code § 11.253(a).

(b) All goods-in-transit that would otherwise be exempt under Texas Tax Code § 11.253(b) shall be taxable by the city for the tax year 2008 and each year thereafter.

(Ord. No. 2007-64, § 2, 12-4-07)

Secs. 78.082—78.100. Reserved.

ARTICLE 5. HOTEL OCCUPANCY TAX*

Sec. 78.101. Definitions.

Words and terms defined in V.T.C.A., Tax Code § 351.001 shall have those same definitions when used in this article.

(Code 1970, § 26-15)

Cross reference—Definitions and rules of construction generally, §§ 1.002, 1.003.

Sec. 78.102. Levy and collection.

(a) A tax is imposed on each person who, under a lease, concession, permit, right of access, license, contract or agreement, pays for the use or possession or for the right to the use or possession of a room that is in a hotel, that costs \$2.00 or more each day and that is ordinarily used for sleeping.

***Cross reference**—Businesses, ch. 18.

State law reference—Hotel occupancy tax, V.T.C.A., Tax Code § 351.001 et seq.

(b) The tax shall be nine per cent of the price paid for the room. A portion of the revenue collected from the tax hereby imposed, in an amount equal to two per cent of the price paid for a room, shall be deposited into the San Marcos Conference Center Venue Project Fund and shall be used for the sole purpose of paying principal and interest on any outstanding bonds or other obligations issued to fund construction of the San Marcos Conference Center. The price of a room does not include the cost of food served by the hotel and the cost of personal services performed by the hotel for the person, except those services related to cleaning and readying the room for use or possession.

(c) The tax shall not apply to a person who has a right to use or possess a room in a hotel for at least 30 consecutive days, so long as there is no interruption of payment for the period.

(d) The tax imposed by this section shall be collected by the person who owns, operates, manages or controls the hotel in which the room for which the tax is imposed is located.

(Code 1970, § 26-16; Ord. No. 2007-73, § 1, 12-11-07)

Sec. 78.103. Reporting and payment.

(a) Every person required in subsection 78.102(d) to collect a hotel occupancy tax shall file a report with the director of finance showing the amount paid for all rooms during each calendar quarter, the amount of tax collected and any other information the city may reasonably require.

(b) Reports shall be filed and the full amount of taxes due shall be paid by the last day of the month following the end of each calendar quarter.

(c) Reports shall be filed and taxes shall be paid at the city finance department. The director of finance is designated to provide receipts showing amounts paid, certificates stating that no tax is due and statements of the amount due.

(d) A late charge of 15 per cent of the total amount due that is not received by the due date will be assessed against persons required to collect the tax under subsection 78.102(d).

(e) An interest charge of one per cent per month of the total amount due, including late charges, that is not received within 60 days of the due date will be assessed against persons required to collect a tax under subsection 78.102(d).

(f) In addition to other remedies available to the city, the persons required to collect a tax under subsection 78.102(d) are liable to the city for the city's reasonable attorney's fees in collecting delinquent hotel occupancy taxes and penalties.

(g) It is unlawful for any person to file a report under this section which contains any materially false or misleading information.

(h) For purposes of this section, the date indicated by a U.S. Post Office postmark on an envelope mailed to the city at its correct address, containing a report or payment due under this section, is considered the date of receipt by the city.

(Code 1970, § 26-17; Ord. No. 1995-41, § 1, 6-26-95; Ord. No. 1996-76, § 1, 10-14-96; Ord. No. 1997-23, § 1, 5-12-97)

Sec. 78.104. Access to records.

Each person who owns, operates, manages or controls a hotel shall allow access to all books and records necessary to verify the accuracy of any report filed as required by this article, upon reasonable notice by the city.

(Code 1970, § 26-18)